

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

400W0240

SENATE BILL NO. 21

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to revise the income guidelines for the paraplegic property
2 tax relief program.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-4-24.12 be amended to read as follows:

5 10-4-24.12. The percentage tax reduction of real property taxes, as provided in pursuant to
6 § 10-4-24.11, due or paid on a single family dwelling for a single member household ~~shall be~~
7 is according to the following schedule:

8	If household income	but not	The tax due reduction
9	is more than:	more than	on current levy is:
10	\$ 0	\$5,000 <u>11,670</u>	100%
11	5,000 <u>11,670</u>	6,000 <u>12,670</u>	75%
12	6,000 <u>12,670</u>	7,000 <u>13,670</u>	50%
13	7,000 <u>13,670</u>	8,000 <u>14,670</u>	25%
14	more than 8,000 <u>14,670</u>		0%

15 Section 2. That § 10-4-24.13 be amended to read as follows:

16 10-4-24.13. The percentage tax reduction of real property taxes, as provided ~~for in~~ pursuant



1 to § 10-4-24.11, due or paid on a single family dwelling for a multiple member household shall
2 be is according to the following schedule:

3	If household income	but not	The tax due reduction
4	is more than:	more than	on current levy is:
5	\$ 0	\$ 9,000 <u>15,730</u>	100%
6	9,000 <u>15,730</u>	10,000 <u>16,730</u>	75%
7	10,000 <u>16,730</u>	11,000 <u>17,730</u>	50%
8	11,000 <u>17,730</u>	12,000 <u>18,730</u>	25%
9	more than 12,000 <u>18,730</u>		0%

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